

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:

Case No. 19-41711

AMIR ALSHAFFEY,

Chapter 11

Debtor.

Judge Thomas J. Tucker

_____ /

ORDER REQUIRING DEBTOR TO AMEND DISCLOSURE STATEMENT

On June 20, 2019, the Debtor filed a plan and disclosure statement, in a document entitled “Debtor’s Amended Combined Plan and Disclosure Statement” (Docket # 51). The Court cannot yet grant preliminary approval of the disclosure statement contained within this document (the “Disclosure Statement”). The Court notes the following problems, which the Debtor must correct.

First, paragraph C(I)(B) on page 5 of the Plan describes the treatment of Group II, which consists of “all other Priority Creditors entitled to receive priority for their Allowed Claim under §507(a) of the Bankruptcy Code including, without limitation, any claimants who have Allowed Claims which are Priority Claims for wages or for contributions to any employee benefit plan.” 11 U.S.C. § 1123(a)(1) requires classification of all priority claims except those of a kind specified in 11 U.S.C. §§ 507(a)(2), 507(a)(3), and 507(a)(8). Priority claims for wages or for contributions to any employee benefit plan are not of this kind, so those claims must be treated in one or more classes.

Second, the Debtor must specify what kind of priority claims, if any, that it intends to treat in Group II (*e.g.*, priority tax claims under § 507(a)(8)). The Debtor must then name each of the creditors being treated in this group and state the amount and nature of each claim (*e.g.*, the

Michigan Department of Treasury in the amount of \$ _____ for unpaid income taxes for the years _____).

Accordingly,

IT IS ORDERED that no later than **June 26, 2019**, the Debtor must file an amended combined plan and disclosure statement that complies with this Order.

IT IS FURTHER ORDERED that no later than **June 26, 2019**, the Debtor also must file a redlined version of the amended combined plan and disclosure statement, showing the changes Debtor has made to “Debtor’s Amended Combined Plan and Disclosure Statement” filed June 20, 2019.

Signed on June 24, 2019



/s/ **Thomas J. Tucker**

Thomas J. Tucker
United States Bankruptcy Judge